

DP-87 CORP

705

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAXES CORPORATION**REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY**

FOR DRA USE ONLY

For the CALENDAR year _____ or other taxable period beginning _____ Mo Day Year and ending _____ Mo Day Year

This form is to be used to report any change to the New Hampshire Business Profits and/or Business Enterprise Tax returns caused by a final determination of an Internal Revenue Service Examination only. Provide a copy of the IRS adjustment report. **DO NOT USE THIS FORM TO AMEND A RETURN.****STEP 1**
Print
or Type

NAME OF CORPORATION

FEDERAL EMPLOYER IDENTIFICATION NUMBER
OR DEPARTMENT IDENTIFICATION NUMBER

NUMBER & STREET ADDRESS

ADDRESS (Continued)

CITY/TOWN, STATE AND ZIP CODE

STEP 2
Figure
Your
Taxes**1 GROSS BUSINESS PROFITS**

- (a) Taxable Income (loss) before net operating loss deduction and special deductions or if bonus depreciation is taken enter the amount from Line 5 of the Corporate Schedule R as originally filed or previously adjusted. (If negative, show in parenthesis.).....1(a)
- (b) Separate entity or passive loss limitation adjustments as originally filed or previously adjusted1(b)
- (c) New Hampshire Gross Business Profits as originally filed or previously adjusted [combine Lines 1(a) and 1(b)] 1(c)

2 INTERNAL REVENUE SERVICE ADJUSTMENTS TO FEDERAL INCOME (From Page 2, Section 1, Line 1) .2**3 GROSS BUSINESS PROFITS AS ADJUSTED BY IRS ADJUSTMENTS** Line 1(c) adjusted by Line 23**4 ADDITIONS AND DEDUCTIONS (RSA 77-A:4)**

- (a) As originally filed or previously adjusted4(a)
- (b) Adjustments to additions from Page 2, Section 2, Line 24(b)
- (c) Adjustments to deductions from Page 2, Section 3, Line 34(c)
- (d) Total adjusted additions and deductions [combine Line 4(a), 4(b) and 4(c)].....4(d)

5 ADJUSTED GROSS BUSINESS PROFITS [Line 3 adjusted by Line 4(d)]5**6 NH APPORTIONMENT PERCENTAGE** from Form DP-80 expressed as a decimal to 6 places. If this apportionment percentage is different from the percentage originally filed or previously adjusted, check here ☐ and attach a revised DP-806**7 NH TAXABLE BUSINESS PROFITS** (Line 5 x Line 6. If negative enter zero)7**8 NH BUSINESS PROFITS TAX AS ADJUSTED BY IRS ADJUSTMENTS**8
(Line 7 x tax rate. See DP-87 instructions)**STEP 3**
Figure
Your
Amount
Due**9 Credits allowed under RSA 77-A:5 as originally filed or previously adjusted**..... 9**10 Subtotal** (Line 8 minus Line 9).....10**11 BET Credit as originally filed or previously adjusted**11**12 Balance of Business Enterprise Tax due** (Page 2, Section 4, Line F) [If Line F is NEGATIVE, ENTER ZERO]. 12**13 NH Business Profits Tax Net of Statutory Credits as originally filed or previously adjusted**13**14 Balance of tax due** ((Line 10 minus Line 11 plus Line 12 minus Line 13)14**15 Interest due** (see DP-87 instructions)15**16 Balance due** (Line 14 plus Line 15)..... **PAY THIS AMOUNT →** 16**17 Refund due** (If Line 14 is negative, enter here) 17

Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete. (If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.)

X

SIGNATURE (IN INK) OF TAXPAYER

DATE

X

SIGNATURE (IN INK) OF PREPARER OTHER THAN TAXPAYER

DATE

PRINT SIGNATORY NAME & TITLE

PRINT PREPARER'S NAME & IDENTIFICATION NUMBER

FOR DRA USE ONLY

MAIL
TO: NH DRA
AUDIT DIVISION
PO BOX 457
CONCORD, NH 03302-0457

PREPARER ADDRESS

CITY/TOWN, STATE AND ZIP CODE

REPORT OF CHANGE FOR IRS ADJUSTMENT ONLY

Page 2

SECTION 1 IRS ADJUSTMENTS TO INCOME

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

FEDERAL FORM	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 1 Enter total of Lines A through E here and on Page 1, Line 2 1 **SECTION 2 IRS ADJUSTMENTS TO ADDITIONS**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 2 Enter total of Lines A through E here and on Page 1, Line 4(b)..... 2 **SECTION 3 IRS ADJUSTMENTS TO DEDUCTIONS**

If the number of adjustments exceed the lines provided, attach a schedule and summarize on Line E.

NH RETURN LINE NO.	ADJUSTMENT DESCRIPTION	AMOUNT ORIGINALLY REPORTED	AMOUNT OF CHANGE	BALANCE AFTER CHANGE
A				
B				
C				
D				
E	Total from attached schedule			

Line 3 Enter total of Lines A through E here and on Page 1, Line 4(c)..... 3 **SECTION 4 IRS ADJUSTMENTS TO BUSINESS ENTERPRISE TAX**

A	NH Taxable Enterprise Value Tax Base (TEVTB) as originally filed or previously adjusted (BET-PROP Line 4)	
B	Internal Revenue Service adjustments to TEVTB (attach revised BET and/or BET-80)	
C	NH TEVTB as adjusted by IRS Adjustments (Line A adjusted by Line B)	
D	NH Business Enterprise Tax as adjusted by IRS Adjustments (Line C x tax rate, see DP-87 instructions)	
E	NH Business Enterprise Tax as originally filed or previously adjusted	
F	Balance of Business Enterprise Tax due (Enter amount on Page 1, Line 12. If NEGATIVE, ENTER ZERO on Line 12.)	